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**IN THE UNITED STATES DISTRICT COURT  
THE DISTRICT OF UTAH, NORTHERN DIVISION**

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SECURITIES AND EXCHANGE  
COMMISSION,  
  
Plaintiff,  
  
v.  
DIGITAL LICENSING INC. (d/b/a “DEBT  
Box”), a Wyoming corporation, et al.,  
  
Defendants,  
  
ARCHER DRILLING, LLC, a Wyoming  
limited liability company, et al.,  
  
Relief Defendants.

**DECLARATION OF MATTHEW R.  
LEWIS IN SUPPORT OF THE DEBT  
BOX DEFENDANTS’ APPLICATION  
FOR ATTORNEYS’ FEES FOR  
KUNZLER BEAN & ADAMSON, PC**

Case No. 2:23-cv-00482-RJS-DBP

Judge Robert J. Shelby  
Magistrate Judge Dustin B. Pead

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**DECLARATION OF MATTHEW LEWIS IN SUPPORT OF THE DEBT BOX  
DEFENDANTS’ APPLICATION FOR ATTORNEYS’ FEES  
FOR KUNZLER BEAN & ADAMSON**

I, Matthew R. Lewis, declare:

1. I am over twenty-one (21) years old and have personal knowledge of the facts set forth herein.

2. I am a partner at Kunzler Bean, & Adamson PC (“KB&A”), a law firm in Salt Lake City, Utah, I am a member in good standing of the Utah State Bar. I graduated from Columbia Law School in 1996 and passed the Arizona Bar following graduation. I have practiced law continually as a litigator since my admission to the Arizona Bar. I am currently a member of the Arizona, Utah, District of Columbia, Nevada and California bars.

3. Following graduation from law school, I clerked for Justice Richard C. Howe of the Utah Supreme Court. I then practiced law for 7 years at the firm of Latham & Watkins, in Washington, D.C. I then returned to Utah to work at Ray Quinney & Nebeker as Of Counsel for two years before being appointed to the position of Senior Counsel to the Assistant Attorney General over the Criminal Division of the Department of Justice in Washington, D.C. Following my service at the Department of Justice, I returned to RQN as a partner and remained there for an additional 11 years. Since 2018, I have been a partner at the law firm of Kunzer Bean & Adamson, PC (KB&A”). During my time in private practice, I have represented a number of individuals and companies in various investigations and matters brought by the Securities and Exchange Commission (“SEC”) and other federal regulatory enforcement agencies and served as lead counsel in many SEC enforcement proceedings.

4. I am lead local litigation counsel for Defendants Digital Licensing, Inc., Jason R. Anderson, Jacob S. Anderson, Schad E. Brannon, Roydon B. Nelson, and Relief Defendants Business Funding Solutions, LLC, Blox Lending, LLC, The Gold Collective, LLC, and UIU

Holdings, LLC (“DEBT Box Defendants”) in their lawsuit against the and have been since KB&A was retained by the DEBT Box Defendants in early August 2023.

5. The background of this case is substantially and adequately summarized in the Declaration of Richard Hong in Support of the DEBT Box Defendants’ Application for Attorneys’ Fees for Morrison Cohen LLP, and this refers to and incorporates that summary.

6. I am submitting this Declaration in support of the DEBT Box Defendants’ application for attorneys’ fees and in compliance with the Court’s Order (ECF No. 275).

7. My billable rate on this matter during the relevant time period was \$590 per hour.

8. My colleague, Taylor J. Smith, UT Bar No. 17537, is an associate attorney at KB&A, and he worked with me in defending Defendants against SEC’s lawsuit. He is also a member in good standing of the Utah State Bar and has practiced law or served as a court clerk continually for at least the past three years. His billable rate on this matter was \$250 through September 2023, and was adjusted to \$290 per hour commencing in October and through October 6, 2023.

9. My colleague, Kiersten Slade, is a paralegal at KB&A, and she worked with me in defending Defendants against SEC’s lawsuit. Ms. Slade performed paralegal tasks for more than 4 years. Her billable rate for this matter is \$195 per hour.

10. I am familiar with KB&A’s billing policies and procedures and have reviewed KB&A’s billing records with regard to the attorneys’ fees and costs that KB&A incurred on behalf of Defendants for this lawsuit. The billing rates and number of hours billed by each professional in representing Defendants are reasonable based on each professional’s years of

experience in the practice of law, the complexity of this lawsuit, and the prevailing hourly rate for legal services throughout Salt Lake County.

11. The attorneys' fees incurred in connection with the Temporary Restraining Order "TRO" and Receiver are listed in chronological order in Exhibit 1, and are broken down as follows:

ATTORNEY/ PARALEGAL	HOURS	RATE	TOTAL
Matthew Lewis	54.1	\$590	\$31,919
Taylor J. Smith	6.9	\$250/\$290	\$1,853
Kiersten Slade	2.5	\$195	\$487.50

The total amount of those attorneys' fees, exclusive of costs, based on KB&A's records as of October 6, 2023, is \$34,259.50.

12. Based on my review, I believe that these fees reflect work done related to or arising from the Temporary Restraining Order "TRO" and appointment of Receiver in this matter.

13. It is my belief and understanding that all of the time described in this application is fair and reasonable based on the complexity of the litigation, the urgency of the issues posed by the SEC's Complaint and other filings in this case, and the nature of the claims and defenses.

I declare under penalty of perjury under the laws of the State of Utah that the foregoing is true and correct to the best of my knowledge.

DATED: April 17, 2024.

/s/ Matthew R. Lewis  
Matthew R. Lewis

**CERTIFICATE OF SERVICE**

I hereby certify that on the 17th day of April 2024, I filed a true and correct copy of the foregoing **DECLARATION OF MATTHEW R. LEWIS IN SUPPORT OF THE DEBT BOX DEFENDANTS' APPLICATION FOR ATTORNEYS' FEES FOR KUNZLER BEAN & ADAMSON, PC** through the Court's electronic filing system, which effectuated service on all counsel of record.

/s/ Michelle Hansen  
Michelle Hansen